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OFFICE OF THE PRESIDENT, TOWN MUNICIPAL COUNCIL, MADHUGIRI.

Notification dated 24th September 1954.

Notification under Section 46 (1) (*h*) and 61(*b*) of the Mysore Town Municipalities Act, 1951.

No. 69-54-55. It is hereby notified for the information of the inhabitants of Madhugiri Town and all concerned that the Town Municipal Council, Madhugiri, have at their meeting held on the 4th September 1954 resolved to adopt and introduce the undermentioned Rules for the levy and recovery of octroi framed by Government with necessary amendments. A copy of the said Rules proposed to be adopted is kept in the Municipal Office for inspection by the public on all working days during office hours.

Any inhabitant of the Madhugiri Town or any person concerned objecting to the imposition of the said tax or to the amount or to the rate proposed or to the class of persons or property or articles to be made liable thereto or to any exemptions proposed may, within one month from the date of publication of this Notification, send his objections in writing to the President, Town Municipal Council, Madhugiri. Objections received after the due date will not be taken into consideration.

Rules for the levy and recovery of Octroi under Section 61(*b*) (iv) of the Town Municipalities Act, 1951, framed by the Madhugiri Town Municipal Council.

Octroi shall be levied in respect of animals or goods or both specified in the Schedule annexed to these Rules at the rates noted against each.

2 The octroi shall be paid at the time of import of the animals or the goods to the Octroi Mutsaddi in charge of the Octroi Ookad. In case of disagreement was to the amount of the Octroi duty payable by the importer of goods imported within the Octroi limits the Mutsaddi in charge of the Ookad shall cause the importer to take the goods before the President or Vice-President or the Executive Officer, for the settlement of the duty to be paid.

3 When the goods have been examined at the Octroi Ookads, a pass in duplicate for such of the goods as are liable to octroi duty shall be furnished to the importer by the Octroi Mutsaddi. On receiving such pass, the importer shall forthwith bring the taxable goods to the Central Octroi Office accompanied by a peon: provided that if the duty to which the goods are liable does not exceed five rupees, the Octroi Mutsaddi, may receive such duty and give to the importer a permit showing the nature and quantity of the goods and the duty received: provided also that in the case of goods imported by Railway, the Inspector or other Officer in charge of the Octroi post at the Railway Station may in the same manner receive duty not exceeding five rupees.

4 When goods accompanied by a pass as aforesaid are brought to the Central Office, they may be unloaded and weighed or counted by the officer in charge of the Octroi Office. Upon ascertainment of the amount of octroi payable on the goods the importer shall either pay the amount due and receive permit for the removal of the goods or shall deposit the same in the Octroi Office. When the duty is paid as above, a permit shall be granted by the officer incharge of the Central Octroi Office for the removal of the goods showing the quantity of weight of the goods, the duty paid in respect thereof and the date of payment. The fact of the receipt shall also be noted on each copy of the duplicate pass, one copy of which shall be filed in the office and one copy returned to the Octroi post from which it was received. In case the importer wishes to re-export the goods at once, he shall do so only after obtaining a free export pass subjecting the goods to the escort of an octroi subordinate.

5 With a view to facilitating the appraisement of the value of goods when the tax is assessed on value, the importer may be called upon to produce the invoice of the goods for the inspection of the officer in charge of the Central Octroi Office. Whenever the invoice produced by an importer is in a language other than English or Kannada, he shall produce a true copy of such invoice translated into English or Kannada and verified by the

In case the importer does not produce an invoice he shall give a declaration in writing regarding the quantity, number, weight, value, etc., of the article, for clearance of octroi duty. Should the importer fail or refuse to produce the invoice or if the invoice or the declaration produced appears to the officer in charge of the Central Octroi Office to be false or unduly low, the value of the goods shall be assessed by the officer in charge of the Central Octroi Office at current rates and Octroi levied accordingly.

Explanation in.—When the appraisement of the value of goods is made on the basis of the invoice, the value shall include all expenses such as packing charges, freight charges, cart-hire, etc., less trade discount shown in the invoice.

6 With the previous approval of the President, in each case, any carrying agent through whom goods are imported on behalf of persons resident within the municipality or any wholesale importer may, on depositing as security such amount not being less than Rs. 250 as may be fixed by the President, be exempted from producing the goods imported by him, or through his agency for inspection at the Central Octroi Office provided that he makes arrangements satisfactory to the President for the supply to the Municipal Council of correct and detailed lists of all such goods with the names of the consignees in each case. Every such agent shall be responsible to the extent of his deposit for the payment of octroi on all goods which may have left his premises without octroi having been paid:

Provided that the President may at any time cancel such exemption by giving notice in writing to such agent or importer and return to him the amount of his deposit or such protion thereof, as may remain to his credit or may in any case require such agent or importer to produce any such goods for inspection at the Central Octroi Office.

Every deposit holder under this bye-law shall submit on or before the 3rd of every month the stock accounts of the previous month for verification of the dutiable articles.

Deposits Room, Central Octroi Office (Bonded Warehouse)

7 The Municipal Council shall provide a Bonded Warehouse in the Central Octroi Office for the custody of goods which may be deposited under Rule 3 of the Octroi Rules.

8 The Bonded Warehouse shall be open for the transaction of business from 11 A.M. to 5 P.M. daily except on Sundays and Holidays authorised by the President. Arrangements shall, however, be made by the officer in charge of the Octroi Office for dealing with perishable articles such as betel leaves on such days.

9 Any importer depositing goods in the Bonded Warehouse shall unless the officer in charge of the Octroi Office has previously by weighing, counting or appraising ascertained the amount of octroi payable thereon, give a declaration in the form appended (Schedule No. 2) of the description, weight, quantity and if necessary of the value of the goods.

10 A receipt in the form appended (Schedule No. 3) shall be given by the officer in charge of the Central Octroi Office for all the goods deposited in the Bonded Warehouse and a Register of all such goods shall be maintained.

11 The receipt given by the Octroi Department for depositing the goods should be returned before taking delivery of the articles deposited in the Octroi Office, he must endorse on the receipt a request for delivery to the person to whom he wishes it to be made and if the receipt is not produced the delivery of the goods may at the discretion of the Officer in charge of the Octroi Office be withheld until the person entitled in his opinion to receive the same has given an indemnity to the satisfaction of the officer in charge of the Octroi Office.

12 Any person who has deposited goods in the Bonded Warehouse may break bulk or change the packing thereof on application to the Officer in charge of the Warehouse or may, on paying full duty thereon, import such goods into the Municipal limits covered by a permit or may export such goods immediately after the receipt into the Octroi Office free covered by an Export Pass subject to the escort of an Octroi subordinate: provided that new packages covered by such pass shall if possible, before they are taken from the warehouse be stamped by the officer in charge so as to show that they are under deposit.

The Export pass shall be in triplicate, the original being retained by the officer in charge of the Warehouse and the duplicate and triplicate delivered to the exporter.

13 No goods shall be allowed to leave the warehouse until storage fee has been paid thereon under the following rules.

(*a*) Goods shall be allowed to remain free of charge for twenty-four hours counted from sunrise to sunrise.

(*b*) After that period single rates as in the following table shall be charged for seven days or portion thereof.—

(i) Piece goods bundles—		
(a) Per bale of 400 Lbs. or over or per case of six dozen or over.		Two annas per day
(b) Per bale of less than 400 Lbs.	...	One anna per day
(ii) Tobacco bundles	...	One anna per maund or portion thereof.
(iii) Kerosene Oil	...	Three pies per tin of four gallons per day.
(iv) Coconuts	...	Six pies per 100 or fraction
(v) Sugar per bag of nine maunds	...	Six pies per bag per day
(vi) Other bundles bags	...	Six pies per bag per day
(vii) Other Oils	...	Three pies per tin of 4 gallons per day.
(viii) Dry Coconuts	...	Three pies per maund of 24 lbs. per day.
(ix) Jaggery per bag of six maunds	...	Six pies per day.
(x) Betel leaves per Ten thousand	...	Three pies per day
(xi) Timber	...	One anna per 100 cft. per day.
(xii) Other kinds of bales of 400 lbs. or over		Two annas per day
(xiii) Bales less than 400 lbs.	...	One anna per day
(xiv) Iron and Steel articles	...	Four annas per ton per day

(*c*) Double these rates shall be charged after seven days provided that the President, may in his discretion allow a reduction in or exemption from such double rates.

(*d*) The date of admission and removal of goods shall reckon as one day and Sundays and closed holidays shall not be taken into account in reckoning the date from which fees under each class shall be payable. When delay is caused by the inability of the Officer in charge of the deposit room to examine and pass the goods such delays shall not be reckoned.

14 The President may permit any wholesale dealer to occupy a room in the Bonded Warehouse for the storing of dutiable articles intended for sale to retail dealers in the Municipality and may make such rules regarding the occupation of such rooms as may from time to time be found necessary.

15 When goods stored by the wholesale dealer in the bonded warehouse under the above rule are issued on payment of duty such allowance may be made on the original weight on account of reduction of weight owing to driage or wastage as may from time to time be fixed by the President.

16 All perishable commodities remaining uncleared or unclaimed after forty-eight hours shall be sold by public auction to the highest bidder at the warehouse. All other goods remaining uncleared or unclaimed for a longer period than three months shall be sold in like manner, provided that, before selling such goods notice of that fact shall be posted for seven days at the Bonded Warehouse and at the Municipal Office and provided that goods shall be sold earlier when the storage fees are likely to exceed their value.

17 When any goods are sold under rule 17 of the Octroi Rules the sale proceeds shall be credited to the Municipal Funds, in payment of duty and storage fees due in respect thereof, provided that if the amount realised by the sale exceeds the amount so due, the balance shall be kept in deposit for one year and any claims for such balance received during that time shall be duly considered by the President. At the expiry of one year, or after all claims received during that period have been duly disposed off, the balance shall be credited to the Municipal Funds. No claims shall be admitted after the said period of one year except by special permission of the Council.

18 The Municipal Council shall not be responsible for any damage that may be caused to goods deposited in the deposit room while such goods are being passed into or out of the deposit room or while they remain therein unless such damage is proved to have been caused by the wilful neglect of the deposit room keeper or other person charged with the safe custody of the goods.

19 Any person may, with the sanction of the President be permitted to use any place as of Bonded Warehouse on payment of the cost of such establishment and subject to such conditions as may in each case be fixed by the President.

20 *Exemptions.*—In the following cases no Octroi shall be levied:—

(i) Personal luggage of travellers.

(ii) Goods being *bona fide* property of Government at the time of import and accompanied by an invoice certified by the Departmental head concerned that the property contained therein belongs to Government, provided they are not to be sold to the public in the case of timber belonging to Forest Department and do not belong to Commercial Departments of Government.

(iii) Mysore made cumblies imported into the Town limits.

(iv) Handspun and hand-woven khadder imported in the Town.

(v) Six green coconuts, six dry coconuts, 100 betel leaves and one seer of tobacco if brought for *bona fide* personal consumption.

22 A receipt in the prescribed form shall be given for payments made.

Schedule No. I Under Octroi Rule No. 1.

Rate of Octroi levied on animals and goods in Madhugiri Town Municipality as per Octroi Rules No. 1 brought for consumption use or sale in Madhugiri Town.

Sl. No.	Name of articles	Rate of Octroi Rs. a. p.	Remarks
1	Coconut Fresh	... 0 8 4	per hundred
2	Coconut dry	... 0 6 0	per maund of forty seers
3	Betel leaves	... 0 0 1	per hundred
4	Sugar	... 0 4 0	per maund of forty seers
5	Sheep or Goat	... 0 1 6	per head
6	Tobacco raw	... 0 8 0	per maund of forty seers inclusive of tobacco products dust and sticks.
7	Kerosine Oil	... 0 2 0	per tin of four gallons or part thereof.
8	Piece goods	... 1 9 0	per cent *ad velorem*.
9	Diesel oil and other mineral Oils.	0 2 0	per tin of forur gallons or part thereof.
10	Cement	... 0 0 6	per maund of forty seers
11	Iron and Steel articles made there from including machinery parts.	1 0 0	per cent *ad velorem*
12	Beedies	... 0 2 0	per thousand
13	Cigarettes	... 0 4 0	per thousand
14	Coffee and Tea	... 1 9 0	per cent *ad velorem*
15	Ground nut and nut seeds	... 0 1 0	per bag of 100 seers or fraction thereof.
16	Match Boxes	... 0 1 0	per gross or fraction thereof
17	Jaggery	... 0 2 0	per maund of forty seers
18	Soaps of all kinds including soap cakes, Shaving sticks, Shaving cream, liquid cream like.	2 0 0	per cent *ad velorem*
19	Rubber goods	... 2 0 0	per cent *ad velorem*
20	Confectionary including all kinds of manufactured sweets, peppermint and chacolate.	2 0 0	per cent *ad velorem*
21	Burnt lime	... 0 4 0 0 0 6	per cart load per head load
22	Groundnut Oil	... 0 2 0	per tin of four gallons of part thereof.
23	Oil seeds	... 0 4 0	per candy of 160 seers
24	Playing cards	... 2 0 0	per cent *ad velorem*
25	Timber of all kinds including logs and sawn.	0 1 0	per cubic feet

SCHEDULE No. II

The officer in charge of the Octroi Office, Town Municipality of Madhugiri. Please receive the undermentioned goods and deposit them in the Koti.

Name of depositor	Description of the goods deposited	No. of packages	Distinguishing marks, if any	Weight		Measurement		Quantity	Value
				Mds.	Seers	C.ft.	C.In.		

I do hereby certify that I have satisfied myself that the entries as made by me above are correct and that I am fully aware of the provisions of rules No. 10 to 14, 16, 17 and 18 relating to the deposit.

Witness..... Signature of the depositor.....

Signature..... Address .....

Date.....

SCHEDULE No. III

Octroi Office or Bonded Warehouse, Madhugiri Town Municipality
Received for deposit the undermentioned goods from.....

Receipt No	Consignment No. and date	Goods despatch Note Number	Name and description of articles	No. of articles	Remarks

Octroi Clerk

Officer in charge of Octroi Office or Bonded Warehouse

Notification dated 24th September 1954.

Notification under Section 48 (3) *of the Mysore Town Municipalities Act*, 1951.

No. 69—54-55. It is hereby notified for the information of the inhabitants of the Madhugiri Town and all concerned that the Town Municipal Council, Madhugiri, have at their meeting held on 4th September 1954 resolved to adopt and introduce the undermentioned Octroi Bye-laws framed by Government with necessary amendments. A copy of the said Bye-laws proposed to be adopted is kept in the Municipal Office for inspection by the public on all working days during office hours.

Any inhabitant of the Madhugiri Town or any person concerned objecting to the said tax or to the amounts or rate proposed or to the class of persons or property or article to be made liable thereto or to any exemptions proposed; may within one month from the date of publication of this notification send his objections, if any, in writing, to the President, Town Municipal Council, Madhugiri. Objections received if any, after the due date will not be taken into consideration.

Octroi Bye-laws framed by the Madhugiri Town Municipal Council under section 48 (1) (*k*) *of the Mysore Town Municipalities Act*, 1951 (*Act XXII of* 1951).

1 The Octroi limits for the purpose of collecting octroi shall be the Municipal limits.

2 (*a*) No article liable to octroi shall be brought within the Municipal limits except by one of the high roads and the cross roads specified in the schedule annexed to these Bye-laws or by the Railway.

(*b*) In the case of articles imported into the town through the post office, which are liable to Octroi duty, the importer shall immediately after taking delivery of the same from the postal authorities produce the same without breaking the bulk together with the relevant invoice of goods so imported to the Central Octroi Office and pay the octroi due thereon before conveying it to his residence or place of business.

(3) (*a*) The Octroi posts at which such goods shall be liable to inspection shall be the Ookads on the high roads as well as the cross roads specified in the schedule, the bonded warehouse and the railway station and every person bringing dutiable goods within the Municipal area shall report the fact at the first of such posts on the route by which they are brought. All officials of the Octroi Department not below the rank of a mutsaddi are authorised to inspect the contents of any conveyance or package under section 85 of the Town Municipalities Act, 1951.

(*b*) All persons driving vehicles shall stop them at the Octroi posts when entering the Town Municipal limits (whenever required to do so by the Octroi staff) for the purpose of examining and searching articles liable to Octroi.

(*c*) Breach of clauses (*a*) and (*b*) of this Bye-law shall render the offender liable on conviction to a fine not exceeding Rs. 50 (Fifty).

4 All persons bringing into or receiving from beyond the Octroi limits of the Municipality any article on which Octroi is payable or any conveyance or package containing such article shall—

(*a*) exhibit the same at the Octroi Ookad at the entrance of the Town so as to enable the Octroi staff to inspect the same; and

(*b*) communicate to the officer any information relating to the articles, produce the bill, invoice, way-pass or any other document relating to the article and show the quantity and value of the article for purposes of check. He will also unload if the same is found necessary or help in unloading for checking.

5 The Octroi posts at which such conveyances, packages and articles shall be liable to inspection shall be the Ookads on the high roads described in the Schedule I, the bonded warehouse and the railway station and octroi office and every person bringing dutiable goods within the town shall report the fact at the first of such Ookads on the route by which it is brought. The Executive Officer, the Health Inspectors and all officers of Octroi not below the rank of mutsaddi and all persons in charge of the Ookads are authorised to inspect the contents of any conveyance, or package under section 85 (1) of the Town Municipalities Act, 1951.

6 A table showing the articles on which octroi is leviable shall be open to the inspection of any person at the Municipal Office and copies thereof shall be supplied without any charge to any person requiring the same. Such table shall also be fixed in a conspicuous place at every post or office at which octroi is leviable.

Grant of Licences for the Sale of Certain Articles.

7 The conditions on or subject to which licences for the sale of articles liable to octroi may be granted shall be as follows :—

Octroi Licence of Wholesale Dealers.—(*a*) That the licence shall be in force only till the 31st March of every financial year and that it shall be shown to any Octroi officer when he shall lawfully call for the same.

(*b*) That due written notice of the despatch of all the consignment of articles to the licensee's address and probable date of arrival within the Municipal limits be given to the officer in charge of the Town Bonded Warehouse or Octroi office. That these goods be brought within the Municipal limits between the hours of 6-00 A.M. and 6-00 P.M. and by any of the public high roads and cross roads described in the schedule and that the parties in charge report themselves to the first ookad reached within the Municipal limits, a peon from which will accompany the consignment to the bonded warehouse and that the importers or persons in charge of the consignment shall be bound to answer all lawful questions put by the Octroi mutsaddi or the Officer in charge of the Town Bonded warehouse.

(*c*) That all Octroi articles attempted to be introduced within the Municipal limits after 6-00 P.M. and before